

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax.

~~[R865-12L-9. Determination of Point of Sale or Use for Sellers and Purchasers Who Make Sales or Purchases From a Location Other Than a Fixed Place of Business in Utah Pursuant to Utah Code Ann. Section 59-12-207.]~~

~~[A. "Combined sales tax rate" means the sales tax rate that is the sum of the state sales and use tax rate provided under Title 59, Chapter 12, Part 1, the local sales and use tax rate provided under Title 59, Chapter 12, Part 2, and the rates of any of the following county or municipal taxes that have been imposed in the locality:~~

- ~~1. Title 59, Chapter 12, Part 5, Public Transit Tax;~~
- ~~2. Title 59, Chapter 12, Part 7, County Option Funding for Botanical, Cultural, and Zoological Organizations;~~
- ~~3. Title 59, Chapter 12, Part 8, Funding for Rural County Hospitals;~~
- ~~4. Title 59, Chapter 12, Part 10, Highways Tax; and~~
- ~~5. Title 59, Chapter 12, Part 11, County Option Sales and Use Tax.~~

~~B. The following transactions shall be reported on Tax Commission form TC-71, Schedule B/D ("Schedule B/D"):~~

- ~~1. sales of goods from vending machines if the vending machines are situated at multiple locations;~~
- ~~2. sales made from a location in Utah other than a fixed place of business in Utah;~~
- ~~3. sales of tangible personal property shipped into the state by vendors that have established Utah sales tax nexus;~~
- ~~4. purchases of tangible personal property for storage, use, or consumption by a purchaser that is required to file a Utah sales and use tax return but only if:~~
 - ~~a) the initial delivery of the tangible personal property is from an inventory located outside the state and the storage, use, or consumption of the tangible personal property occurs at a location other than at a fixed place of business in Utah; and~~
 - ~~b) Utah use tax was not collected on the purchase of the tangible personal property described in 4.a).~~

~~C. A vendor that makes sales from a fixed location in Utah as well as sales that must be filed on Schedule B/D pursuant to B., may not include on the Schedule B/D those sales the vendor makes from a fixed place of business in Utah.~~

~~D. Sales or purchases required to be included on Schedule B/D pursuant to B. shall be reported on the basis of:~~

- ~~1. the county in which they are made, but only if none of the cities within that county has a combined sales tax rate that differs from the county combined sales tax rate; or~~
- ~~2. the city in which they are made, but only if that city has a combined sales tax rate that differs from the county combined sales tax rate.~~

~~E. Revenues reported to the Tax Commission on Schedule B/D pursuant to B. shall be allocated to points of sale or use within the reported county based on the proportion of taxable sales or uses attributable to fixed places of business within a particular locality in the county compared to the taxable sales or uses attributable to fixed places of business throughout the county.~~

- ~~F. Revenues allocated to points of sale or use under E. shall be distributed to counties, cities, and towns within the state according to the provisions of Title 59, Chapter 12, Sales and Use Tax Act.]~~

KEY: taxation, sales tax, restaurants, collections

Effective: 10/12/07